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OFFICIAL GAZETTE GOVERNMENT OF GOA

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No. 3

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

No. CCT/26-2/GST Instructions/2025-26/476

Date: 06-May-2025

Ref.: Instruction No. 02/2025-GST dated 7th February, 2025, issued by GST Policy Wing, Central Board of Indirect Taxes & Customs, Ministry of Finance, Department of Revenue, Government of India, New Delhi.

Sub.: Procedure to be followed in department appeal filed against interest and/or penalty only, related to Section 128A of the Goa GST Act, 2017-regarding.

Instruction No. 01 of 2025-GST

The GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, New Delhi has issued the above referred Instruction.

For the uniformity in implementation and in exercise of the powers conferred under Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) it is hereby directed that the said Instruction issued by the GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India shall be applicable, *mutatis mutandis*, in implementation of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

A copy of the above referred instruction is attached herewith as Annexure.

Difficulty, if any, in implementation of this circular may please be brought to the notice of the undersigned.

Given under the seal of this office.

S. S. Gill, IAS, Commissioner of State Taxes, Goa.

Panaji.

ANNEXURE

Instruction No. 02/2025-GST

CBIC-20016/39/2024-GST-SECTION
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

Room No. 159-A, North Block,
New Delhi, 7th February, 2025

To,

All the Principal Chief Commissioners/Chief Commissioners of the Central Tax.

Madam/Sir,

Subject: Procedure to be followed in department appeal filed against interest and/or penalty only, related to Section 128A of the CGST Act, 2017-regarding.

Kind attention is invited to the Section 128A of the Central Goods and Service Tax Act, 2017 (hereinafter referred as 'the CGST Act') read with Rule 164 of the Central Goods and Service Tax Rules, 2017 (hereinafter referred as 'the CGST Rules') which provides waiver of interest or penalty or both, relating to demands under section 73 of the CGST Act pertaining to Financial Years 2017-18, 2018-19 and 2019-20, subject to certain conditions. Further vide Circular No. 238/32/2024-GST dated 15th October, 2024, various doubts related to section 128A were clarified.

2. In this regard, references have been received from various field formations seeking clarification from the Board as to whether the benefit of section 128A (supra) be extended to taxpayers in cases where the tax amount has been paid but the department has gone in Appeal on the basis of wrong arithmetic calculation of interest, or where penalty is either not imposed or imposed less than the prescribed threshold etc.

3. The matter has been examined by the Board. It has been observed that at S. No. 4 of the Table under para 4 in the aforesaid circular, it is clarified that cases where the tax due has already been paid and the notice or demand orders under Section 73 only pertains to interest and/or penalty involved, the same shall be considered for availing the benefit of Section 128A. Hence, it is evident that in cases where the taxpayer has paid the full amount of tax and only interest and/or penalty is in dispute by the taxpayer, then he is eligible to avail the benefit of Section 128A of the CGST Act. On the similar pattern, it is felt that just because the department has gone in appeal or is in the process of filing an appeal, a taxpayer who is otherwise eligible for availing the benefit of Section 128A, should not be denied the benefits. Further the intention of the said provision is to reduce litigation and a taxpayer should not be denied the benefit of the provision on mere technicalities.

4. Based on the above, it is decided that in cases where the tax amount has been fully paid by the taxpayer on demands made under Section 73 of the CGST Act and the department is in appeal or under the process of filing an appeal only on account of wrong interest calculation and/or wrong imposition or non-imposition of penalty amount under the provisions of CGST Act or IGST Act and the taxpayer fulfils other conditions of Section 128A and the rules made thereunder, the proper officer may proceed towards withdrawing such appeal filed and in case where the order under Section 73 is under review stage only, accept the same.

5. Difficulties, if any, in the implementation of these instructions may be informed to the Board.

Yours faithfully,

(Gaurav Singh)

Commissioner (GST Policy Wing).

No. CCT/26-2/GST Instructions/2025-26/478

Date: 06-May-2025

Ref.: Instruction No. 03/2025-GST dated 17th April, 2025, issued by GST Policy Wing, Central Board of Indirect Taxes & Customs, Ministry of Finance, Department of Revenue, Government of India, New Delhi.

Subject: Instructions for processing of applications for GST registration—regarding.

Instruction No. 02 of 2025-GST

The GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, New Delhi has issued the above referred Instruction.

For the uniformity in implementation and in exercise of the powers conferred under Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) it is hereby directed that the said instruction issued by the GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India shall be applicable, *mutatis mutandis*, in implementation of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

A copy of the above referred instruction is attached herewith as Annexure.

Difficulty, if any, in implementation of this circular may please be brought to the notice of the undersigned.

Given under the seal of this office.

S. S. Gill, IAS, Commissioner of State Taxes, Goa.

Panaji.

ANNEXURE

Instruction No. 03/2025-GST

F. No. CBIC-20016/24/2025-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board Indirect Taxes & Customs,
GST Policy Wing

New Delhi, dated 17th April, 2025

To,

All the Principal Chief Commissioners/Chief Commissioners.

Madam/Sir,

Subject: Instructions for processing of applications for GST registration—regarding.

References have been received in the Board regarding difficulties being faced by the applicants in getting a GST registration, mainly on account of nature of clarifications being sought by the officers with respect to information submitted in the application FORM GST REG-01 and seeking of additional documents which are not prescribed in the List of Documents appended to FORM GST REG-01. While on one hand, there is a need to prevent registration of fraudulent firms created for passing on input tax credit (ITC) without any underlying supply, on the other hand, there is a need to ensure that genuine applicants seeking registration are not unduly harassed.

2. It is noted that varied practices are being followed by the officers in respect of verification of documents and details provided in FORM GST REG-01. It has also been observed that while processing the application, avoidable clarifications are being sought by the officers leading to delay in getting registration as well as rejection of applications.

3. An analysis of the information/clarifications/documents sought in FORM GST REG-03 reveals that these were mainly on account of proof of principal place of business, constitution of business, identity details of authorized signatory, owner etc.

4. Guidelines for processing of application for registration were earlier issued vide instruction No. 03/2023-GST dated 14th June, 2023. However, as there have been a number of changes in the back office and due to increasing number of registration related complaints, a comprehensive instruction is being issued to take care of the latest developments and to provide clarity to the officers for processing of registration application. Accordingly, in supersession of the aforesaid instruction, the following instructions are being issued.

5. An indicative list of documents has been prescribed in FORM GST REG-01, for submission along with the registration application. The officers handling registration applications should go through the documents list referred to above and should strictly adhere to the following instructions in respect of processing of registration application:

6. Documents to be sought from applicant while processing applications:

A. Documents in respect of Principal Place of Business (PPOB): An indicative list of documents is prescribed in FORM GST REG-01 for proof of Principal Place of Business.

B.

- (i) In case of owned premises, the applicant has to upload the document as listed in the above-mentioned list. The list includes latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill of the owner. In this regard, it is to be noted that any one of the documents mentioned in the said list or any similar document such as water bill or any other document prescribed under the State or the local laws which clearly establishes the ownership of the premises submitted by the applicant should suffice. Any one document uploaded on the portal will be sufficient and no additional document should be requested from the applicant for proof of ownership of the premises of the applicant. While processing registration application, query should not be raised by the officer seeking original physical copy of these documents.
- (iia) In cases where premises is rented, the applicant is required to upload the valid Rent/Lease agreement alongwith any one of the documents, mentioned in the indicative list of documents in FORM GST REG-01 to establish the ownership of the premise by the lessor. The list includes latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill. However, it has been observed that additional documents of the lessor are being sought by the field formations such as his PAN card, Aadhar Card, photograph of the lessor in front of/or inside the property, etc. It is hereby advised that any one of the documents mentioned in the said list or similar documents such as water bill or any document prescribed under the State or the local laws which clearly establishes the ownership of the premises by the lessor should be sufficient proof of the principal place of business.
- (iib) It is further advised that in case where Rent/Lease Agreement is not registered, then agreement alongwith any one of the documents mentioned in the above list and a copy of the identity proof of the lessor should be sufficient. In case where Rent/Lease Agreement is registered, agreement alongwith any one of the documents mentioned in the above list should suffice and no identity proof of the lessor should be sought. However, in case the electricity or water connection is in the name of the applicant tenant, the document evidencing the same alongwith the rent agreement should be accepted as a valid proof and no additional documents pertaining to the lessor should be sought.
- (iii) For premises not covered under (i) and (ii) above, such as where the ownership of premises is with spouse, relative etc., a consent letter in plain paper by the concerned owner of the premises alongwith a copy of the identity proof of the person granting consent alongwith any one of the documents as mentioned in list of documents appended to FORM GST REG-01 in support of ownership of the premises of the consenter should suffice. The list includes latest

- Property Tax receipt or Municipal Khata copy or copy of Electricity Bill. Any one of these documents or similar documents such as water bill or any document prescribed under the State or the local laws which clearly establishes the ownership of the premises by the consenter should suffice and no additional documents from the applicant should be sought.
- (iva) In respect of shared premises, where Rent/Lease agreement is available, the applicant may upload copy of the agreement alongwith any one of the documents in the said list relating to the ownership of the premises which includes latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill. In cases where Rent/Lease Agreement is not registered, then agreement alongwith any one of the documents mentioned in the above list and a copy of the identity proof of the lessor should be sufficient. In case where Rent/Lease Agreement is registered, agreement alongwith any one of the documents mentioned in the above list should suffice and no identity proof of the lessor should be sought.
 - (ivb) In cases where Rent/Lease agreement is not available, the applicant may upload a consent letter in plain paper from the consenter alongwith his identity proof of the consenter and any of the said documents in support of ownership of the premises of the consenter. In such cases, any one of the documents mentioned in the said list or similar document prescribed under the State or the local laws which clearly establishes the ownership of the premises by the consenter should suffice and no additional document should be sought from the applicant for proof of ownership of the premises by the consenter.
 - (v) In case of rented/leased premises, where rent or lease agreement is not available, an affidavit to that effect along with any document prescribed in the FORM GST REG-01 in support of the possession of the premises of the applicant such as copy of Electricity Bill in the name of the applicant should suffice. It may be noted that in such cases, the said affidavit is to be executed on non-judicial stamp paper of minimum value in the presence of First-Class Judicial Magistrate or Executive Magistrate or Notary Public.
 - (vi) If the principal place of business is located in the Special Economic Zone or the applicant is a Special Economic Zone developer, necessary documents/certificates issued by the Government of India are required to be uploaded.

B. Issues in respect of Constitution of Business:

- (i) In respect of constitution of business, where the applicant is one of the partners, Partnership Deed for the proof of constitution of business is required to be uploaded by the applicant. No additional document like Udhyam certificate, MSME certificate, shop establishment certificate, trade license etc. should be sought from the applicant.
- (ii) In cases, where the applicant is Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc., Registration Certificate/Proof of Constitution is required to be uploaded by the applicant.

7. It has been observed that various unwarranted documents are being sought by raising presumptive queries. Some of the common queries raised are that residential address of the applicant/Managing Director/Authorized Signatory is not in the same city or the State where the registration has been sought; HSN code of goods mentioned by the applicant in Registration application is banned or prohibited for sale in the State where the applicant wishes to conduct business; the kind of activities mentioned in the registration application can not be conducted from the particular premises etc. Officers handling registration applications should not ask any presumptive query which is not related to the documents or information submitted by the applicant.

8. Processing of registration application:

- (i) As mentioned above, FORM GST REG-01 prescribes a list of documents to be uploaded by the applicant in respect of photograph, constitution of business, principal place of business, bank account, etc. The proper officer shall carefully scrutinize the said documents to ensure that the documents are legible, complete and relevant. Further, the details or information furnished by the applicant in the application should also be carefully examined by the proper officer to check completeness of the same, to correlate and cross-verify the same with the uploaded documents and to check the authenticity of the applicant. The details of the address of principal and additional places of business and the corresponding documents uploaded with the application as

proof of address may be closely scrutinised to verify completeness and correctness of address of such places of business. Further, to the extent possible, the authenticity of the documents furnished as proof of address may be cross-verified from the publicly available sources, such as websites of the concerned authorities such as land registry, electricity distribution companies, municipalities, and local bodies, etc.

- (ii) Where applications have not been flagged as risky on the common portal based on data analysis and risk parameters, and the same are found to be complete and without any deficiency, the officers should approve the application within 07 working days of submission of application.
- (iii) Where applications fall under the following conditions, the registration shall be granted within thirty days of submission of application after physical verification of the place of business:
 - a. The applicant has undergone authentication of Aadhaar number and is flagged as risky on the common portal based on the data analysis and risk parameters, or
 - b. The applicant fails to undergo authentication of Aadhaar number, or does not opt for Aadhaar authentication, or
 - c. The officer deems it fit to carry out physical verification of place of business, with the approval of the officer not below the rank of Assistant Commissioner.
- (iv) In cases mentioned above, where physical verification is to be carried out, the proper officer shall immediately initiate the process for physical verification of the place of business in accordance with provisions of rule 9 of CGST Rules read with rule 25 thereof. In this regard, the concerned officer must ensure that the physical verification report along with the other documents, including photographs, is uploaded on the system in FORM GST REG-30 at least 05 days prior to the expiry of the time period 30 days from the date of submission of application. The officer carrying out physical verification shall ensure the following:
 - a. Give a specific report regarding existence/non-existence of principal place of business declared by the applicant.
 - b. In case entity is found non-existing, efforts made in respect of locating the said premises, need to be recorded in the physical verification report.
 - c. Upload on the portal, GPS enabled site photograph and other documents, if any, during physical verification visit.
 - d. In case the ARN assigned for physical verification belongs to a different jurisdiction, the same should immediately be reassigned by the concerned officer to its correct jurisdiction through the portal.
- (v) The proper officer may seek clarification or information or document(s) in FORM GST REG-03 in the following cases:
 - a. Where any document is incomplete or not legible, the proper officer may seek complete or legible copy of the same.
 - b. Where the address of place of business does not match with the document uploaded by the applicant, or where such uploaded document does not appear to be a valid proof of the address of the said place of business, the proper officer may seek additional documents as mentioned in para 6 above to confirm the address details.
 - c. Where the address of place of business is incomplete or vague, the proper officer may seek complete and unambiguous details of the address along with the corresponding documentary proof.
 - d. Where any GSTIN linked to the PAN of the applicant is found cancelled or suspended, the proper officer may seek clarification or reasons for the same from the applicant, if required.
- (vi) The proper officer shall issue a notice to the applicant electronically in FORM GST REG-03 only on the basis of above mentioned grounds, within 07 working days from the date of submission of application in cases where the applications have not been flagged as risky as mentioned in para 8(ii) above or within 30 days from the date of submission of application in cases where the applications have been flagged as risky as mentioned in para 8(v) above. However, while processing the applications for registration, if any document apart from the

listed documents is required to be sought, the officer shall seek the same only after the approval of the concerned Deputy/Assistant Commissioner. It must be ensured that no application for grant of registration is approved on deemed basis for want of timely action on the part of tax officers. The officer shall also ensure that no documents in addition to those as mentioned above and no clarification/information/documents on the basis of presumptive grounds shall be sought from the applicant. Further, the officer shall also ensure that queries are not raised for minor deficiencies which are not relevant for establishing Proof of Place of Business or Constitution of Business etc.

- (vii) The applicant is required to furnish reply in FORM GST REG-04 within 07 working days from the date of receipt of notice issued in FORM GST REG-03. The proper officer shall carefully examine the clarification, information or documents furnished by the applicant in FORM GST REG-04. Where the proper officer is satisfied with the reply furnished by the applicant in FORM GST REG-04, he shall approve the application for registration within 07 working days from the date of receipt of such reply. However, where the proper officer is not satisfied with the clarification, information or documents furnished by the applicant, he may, for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05 within 07 working days from the date of receipt of reply.
- (viii) In cases where no reply to the notice is furnished by the applicant within 07 working days from the date of issuance of notice in FORM GST REG-03, the officer may, for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05 within 07 working days from the date of expiry of time limit of filing reply.

9. Principal Chief Commissioners/Chief Commissioners are hereby advised to:

- i. Closely supervise the status of processing of the applications of registration, including physical verifications, nature of queries being raised, deemed registrations etc. through periodic review within their Zones;
- ii. Strict action may be taken against the officer deviating from these instructions;
- iii. Post sufficient staff for handling registration applications to ensure timely disposal of registration applications;
- iv. Issue trade notices to address unique local systems to provide for acceptable documentary evidence to be submitted with the application.

10. Difficulties, if any, in implementation of these instructions may be informed to the Board on the email id gst-cbec@gov.in.

Your faithfully,

Shrunkhala Kangale,
Deputy Secretary,
Government of India.